

2. The first sentence of paragraph 2 of the complaint sets forth conclusions of law, to which no response is required. Denies knowledge or information sufficient to form a belief as to the truth of the allegations in the second sentence of paragraph 2 of the complaint.

3. Denies the allegations in paragraph 3 of the complaint, except avers that Plaintiff sent the IRS a letter, dated June 4, 2012, which requested a copy of the “Tax Litigation Guidebook.”

4. Denies the allegations in paragraph 4 of the complaint, except avers that the IRS possesses the “Tax Litigation Guidebook” sought by the letter from Plaintiff to the IRS, dated June 4, 2012.

5. Paragraph 5 of the complaint contains Plaintiff’s characterization of a letter from Plaintiff, dated June 4, 2012, and the IRS respectfully refers the Court to that letter for a complete and accurate description of its contents. *See* Complaint, Exhibit A.

6. Paragraph 6 of the complaint contains Plaintiff’s characterization of a letter from the IRS, dated June 22, 2012, and the IRS respectfully refers the Court to that letter for a complete and accurate description of its contents. *See* Complaint, Exhibit B.

7. Paragraph 7 of the complaint contains Plaintiff’s characterization of a letter from Plaintiff, dated June 25, 2012, and the IRS respectfully refers the Court to that letter for a complete and accurate description of its contents. *See* Complaint, Exhibit C.

8. Paragraph 8 of the complaint contains Plaintiff’s characterization of a letter from the IRS, dated July 18, 2012, and the IRS respectfully refers the Court to that letter for a complete and accurate description of its contents. *See* Complaint, Exhibit D.

9. Paragraph 9 of the complaint sets forth conclusions of law, to which no response is required.

10. Denies the allegations in paragraph 10 of the complaint.

11. The last, unnumbered paragraph in the complaint contains Plaintiff’s prayer for relief, to which no response is required.

FIRST DEFENSE

The complaint fails to state a claim on which relief can be granted.

SECOND DEFENSE

Some or all of the requested information is exempt from disclosure. *See* 5 U.S.C.

§ 552(b).

WHEREFORE, the IRS demands judgment dismissing the complaint and granting such other and further relief as this Court deems just and proper, including costs and disbursements.

Dated: New York, New York  
August 22, 2012

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